

Commonwealth of Kentucky
Imprest Cash

General

It is essential that the Financial Reporting Branch determine each Imprest Cash fund balance as reflected by the agency's records at the close of the day June 30, 2006. In addition, it is necessary for the Financial Reporting Branch to determine by fund, agency, object, and amount, any expenditures paid through the Imprest Cash fund at June 30, but not processed at the close of the business day June 30, 2006.

In order to obtain this information, each agency must:

- A. Complete the "Imprest Cash Reconciliation" AFR 9 according to the attached instructions for every imprest cash account authorized, and
- B. Process Imprest Cash - Reimbursement Final for June 30, 2006. The " Final June 30, 2006" must cut-off at June 30 and reflect only those Imprest Cash checks written on or before June 30, 2006.
- C. If necessary, complete Form AFR 9A - "Disbursements Not Included on a Schedule" by fund, agency, object, and processing date.

NOTE: Additional request for reimbursement of fiscal year 2006 expenditures may be submitted during closing period. Request for reimbursements after June 30 must contain only "Old Year" or "New Year" expenditures.

Detailed Instructions
AFR 9
Imprest Cash Reconciliation

1. Enter the date the form is completed.
2. Enter the official agency name.
3. Enter the cabinet and agency number.
4. Enter the fund name in which Imprest Cash account is authorized.
5. Enter the four-digit fund number for which the Imprest Cash account is authorized.
6. Enter the Imprest Cash authorization number. (Only one AFR 9 should be prepared for each authorization number.)
7. Enter the amount for which the Imprest Cash fund is authorized.
8. Enter the Imprest Cash Balance as shown by the agency's checkbook at June 30, 2006.

Prior to entering the checkbook balance, the agency should review the checkbook register to determine that all checks written and reimbursements received have been posted. The mathematical accuracy of the checkbook register should also be reviewed.

9. Enter the amount of the authorized change fund at June 30, 2006.
10. Enter the amount to be reimbursed per the agency's "Final June 30, 2006".
11. Enter the amount of reimbursements not included on a schedule per the agency's "Final June 30, 2006". A summary of these items must be submitted (see AFR 9A) if an amount is placed on this line.
12. Enter the total dollar amount of reimbursements outstanding. Reimbursements are outstanding if a reimbursement has been completed as of June 30, 2006, but the reimbursement check has not been received. This amount should not include the "Final June 30, 2006" request for reimbursement (item 10 above).
13. Enter the total of lines 8 through 12.
14. Enter the difference of amount authorized and amount accounted for (line 7 minus line 13).
15. Explain any (overage) shortage in item 14.

16. Enter the document number(s) and amounts for Request for Reimbursement in the "AFR Final June 30, 2006" section.
17. Enter the document number(s) and amounts for Schedule(s) Not Reimbursed at June 30, 2006 in the "Reimbursements Outstanding" section.
18. Total the amounts for the sections in item 16 and 17.
19. Enter the name of the person who prepared this form.
20. Enter the phone number of the person who prepared this form.

Detailed Instructions

AFR 9A

Disbursements Not Included on a Schedule

1. Enter the date the form is completed.
2. Enter the Imprest Cash authorization number.
3. Summarize Disbursement Not Included on A Schedule, item 11 of AFR 9, by posting period, fund, cabinet, and object to be charged.
4. Enter total posted during closing (old year).
5. Enter total posted new year.
6. The total amount per AFR 9A must agree with form AFR 9, item 11.
7. Enter the name of the person who prepared this form.
8. Enter the phone number of the person who prepared this form.